

## CHAPTER V

### CONCLUSIONS

#### 5.1 Conclusion

Based on the results and discussion presented in the previous chapters, it can be concluded PT Perusahaan Gas Negara Tbk reports 5 economic topics, 6 environmental topics, and 8 social topics in their Sustainability Report 2019. PGN disclosed 55 disclosure were 44 complete disclosures with percentage 80% and 11 disclosure are partial disclosures with percentage 20%. There are 4 partial disclosures on economic topics, 6 partial disclosures on environmental topics, and 1 partial disclosure on social topic. Its mean 11 disclosures are not accordance with GRI Standard. And this means that the economic, environmental and social topics of PT Perusahaan Gas Negara Tbk sustainability report of 2019 is still not compliance on comprehensive option of the GRI Standard.

#### 5.2 Constraints

It is constrained by distance and the Pandemic Covid 19, this research only examines secondary data obtained from the company's official website, namely the data in the sustainability report of each company that is the research sample, without primary data and detailed confirmation from PT. Perusahaan Gas Negara Tbk. Therefore, subjectivity and personal judgment may occur in this study.

### 5.3 Implication

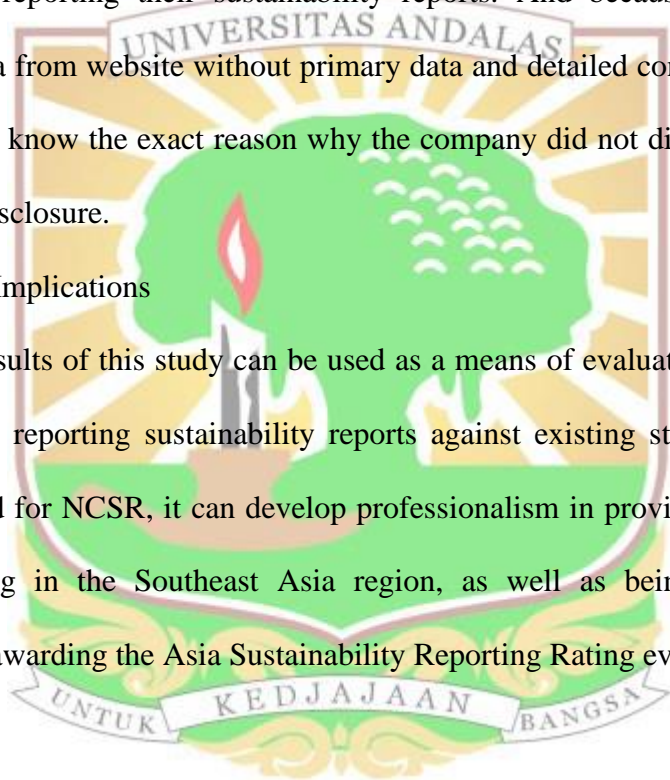
Based on the results of this research, the implications can be stated Methodology and Practically as follows:

#### 1. Methodology Implications

In this research we can see that companies that use comprehensive options and get platinum level in the Asia Sustainability Report Rating 2019 are still not compliant in reporting their sustainability reports. And because it only uses secondary data from website without primary data and detailed confirmation from PGN, I do not know the exact reason why the company did not disclose the topic in complete disclosure.

#### 2. Practical Implications

The results of this study can be used as a means of evaluating the level of compliance in reporting sustainability reports against existing standards for the company. And for NCSR, it can develop professionalism in providing CSRS and CSRA training in the Southeast Asia region, as well as being a means of evaluation in awarding the Asia Sustainability Reporting Rating every year.



### 5.4 Suggestion

Based on the conclusions that have been previously stated, suggestions that researchers can convey for further research improvement are:

1. For further research, it is highly recommended to obtain primary data from the company concerned, in order to know management's considerations in

determining the disclosure of material and environmental topics in the company.

2. For the company is advised to be compliant in reporting its sustainability report in full and according to GRI standards.
3. For the NCSR expected to improve the assessment criteria and conduct assessments according to the criteria that have been made.

